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ABSTRACT

This trainer's guide is intended to assist supervisors of work-based career training projects in helping students understand, maintain, and follow up on sales accounts. The guide is one in a series of core curriculum modules that is intended for use in combination on- and off-the-job programs to familiarize youth with the skills, knowledge, and attitudes necessary for success in the workplace. Included in the guide are the following components: project information, a summary of the content and approach of the guide, supervisor's notes, off-the-job tutor's notes, background information, lists of tasks and core skills, an action plan that includes suggested learning activities, supervisor and trainee review sheets, and an assessment form. (MN)

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Youth Training Scheme

CORE EXEMPLAR WORK BASED PROJECT

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Sales accounts file

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CORE SKILLS PROJECT
YTS

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ASSESSMENT OF CORE SKILLS

This series of projects contains a number of different formats for recording assessment of core skills. These formats are offered for experimental purposes; none is proven as the 'best' method. All are based on the principle that feedback to trainees is a necessary part of the learning process and that such feedback should include information on core skill development.

Further work is being carried out on the methods of assessing achievement of core skills in work-based learning and of how to log such achievement on a record which trainees can take away from YTS. Some of the results of this work will be included in later MSC/ESF Core Skills Project publications.

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INTRODUCTION

WHAT ARE WORK-BASED PROJECTS?

Work-based projects are learning materials which aim to make the most of all the possibilities for developing trainees' skills, knowledge and attitudes in the workplace. They build upon everyday workplace tasks to provide experience of the whole range of YTS learning opportunities.

The projects in this series have been tested with managing agents as part of the YTS Core Project, which is jointly financed by MSC and the European Social Fund. In some cases managing agents will be able to use the projects as they are. In others they will need to be adapted to the circumstances of a particular workplace or to the aims of a particular scheme. Some managing agents will prefer to produce their own projects. For such cases these examples aim to demonstrate some principles of good design in work-based learning materials. These principles are:

To encourage trainees to learn by doing.
To make the most of all the experiences which are available to trainees in the workplaces.
To start from a real task which is seen as relevant by all parties involved — trainees, workplace supervisors, trainers and off-the-job tutors.
To help trainees see the relationships between things learnt on- and off-the-job.
To base the assessment of achievement upon trainees' actual performance in tasks.
To look for all the opportunities for learning which arise from a task and, in particular, to help trainees to develop the core skills. These skills, in number, communication, problem-solving and practical activities, are used in a wide variety of tasks and are essential if trainees are to achieve competence in those tasks*. They are the skills — of finding out information, planning how to do things, overcoming difficulties and so on — which help trainees to learn more quickly in new situations, either in the same workplace, in a different one, or in the world outside work.

Such skills are required naturally by the workplace tasks in these projects and, in requiring trainees to go beyond the task itself, the projects deliberately *add* to the range of core skills which are required in an everyday working situation. This is especially important for some of the skills of communication and problem-solving which trainees are often not given the opportunity to exercise in work experience.

These principles can be incorporated in projects for all placements and for trainees of all ability levels. Although the projects in this series follow a common format, there is no single 'best' style. Nor is any special expertise in writing necessary. Good work-based projects can be produced by anyone who is determined to help trainees to exploit all of the potential for learning in work experience.

*A technical manual 'Core Skills in YTS' is currently available from MSC. It is supported by a short introductory leaflet and a practitioner's guide for supervisors. A separate manual is available on computer literacy/information technology.

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PROJECT INFORMATION

This project was written to broaden a trainee's understanding of the process of accounting in a medium-sized company and to widen the range of skills required in this part of her work experience. Whilst some tasks, like that of chasing overdue accounts by telephone, might seem to ask a lot, feedback indicated that trainees almost always managed better than had been expected. The emphasis on visual presentation of data seemed to make the tasks more stimulating to trainees.

SUMMARY

The trainee has to:

- find out how a filing system for sales accounts works;
- follow up overdue accounts by telephone;
- total goods invoiced over a 3 month period;
- find out about money owed to the company, how accounts are paid and how money is paid into the bank.

SUPERVISOR'S NOTES

INTRODUCTION

This work-based project is designed to focus the trainee upon the core skill areas of number, communication, practical skills and problem-solving. Wherever possible, it is also designed to provide learning opportunities to improve personal effectiveness, to provide wider knowledge of the world of work and elsewhere and to furnish the trainee with skills which can be transferred to other situations.

The essence of the work-based project is that people learn more quickly and effectively by actually doing something.

The following notes are designed to help you, your staff, and the trainee, so that the project can be carried out with a minimum of disruption to normal work activity.

1. Where appropriate, please advise other staff that the trainee will be doing the project.

2. Please ensure that the trainee has read the project details and understands what is required.

3. Please ensure that the trainee is aware of any aspects of safety, hygiene or security which might touch upon the project.

4. Please ensure that the trainee appreciates that good planning will make the task easier. Wherever possible, and before the project starts, the trainee should be encouraged to take responsibility for his/her learning by estimating time, deciding on equipment and materials, identifying possible hazards and other problems, and generally "thinking the project through".

5. When the project is complete discuss with the trainee the activities he/she has been engaged in. What problems were there? What has he/she learnt? Would he/she tackle the project differently a second time?

6. Encourage the trainee to complete the trainee's review page.

ADDITIONAL NOTES

1. It might be necessary to make additional skills inputs before allowing the trainee to start on certain tasks. The section on telephoning customers with overdue accounts, e.g., might require considerable practice in telephone techniques and role-play exercises before the trainee is allowed to attempt the task.

2. For Task 2 the trainee is required to report orally and therefore an audience is required. The whole of this section is to improve communication skills; talking to an audience of one's own age group can help in developing confidence.

3. For Task 5 and Further Action 2, it would be best if the trainee were allowed to go to the bank to find out the information.

OFF-THE-JOB TUTORS NOTES

Successful YTS schemes achieve a high level of integration between the work-related training and the off-the-job element. Such integration can start from the job itself and work outwards through the work-based projects into the world outside work. These notes suggest ways in which the off-the-job element can pick up some of the work-based tasks in this project and move the trainees outwards, often transferring the skills acquired at work into different situations.

TASK 1

1. Examine written materials aimed at different audiences — the newspapers, advertisements, magazines, etc — in order to assess the needs and capabilities of the intended audiences.

2. Suggest that trainees arrange to see one of the firm's directors to talk about confidentiality of information, competition and, perhaps, industrial espionage.

TASK 2

1. Arrange for a visiting speaker from one of the credit rating/debt collecting companies, e.g., Manchester Guardian Society, to talk about credit and the methods used to collect overdue debts.

2. Examine the work of the Small Claims Court, by writing for information, obtaining a speaker or organising a visit.

3. Role play exercises involving those "awkward" encounters in life when you have to be firm, e.g., making a complaint, returning faulty goods, asking for an increase in wages, etc.

4. Personal credit schemes could be examined and compared in order to produce a "best borrow" magazine.

TASK 3

1. Write to overseas customers to discover how their own company's products are used — a wall display of the "uses of our Products Overseas" could be designed as a group task.

2. Gather information on exports and imports in order to discover the range of goods exported from and imported to Britain. This could lead to an examination of how well Britain is doing in relation to other countries and the reasons for this.

3. A visit could be arranged by the trainees to a port in order to see for themselves our exports and imports.

TASK 4

1. Contact an accountant, business consultant, FE lecturer, etc. to talk about bankruptcy. A number of famous bankruptcies could be examined, as well as local cases.

2. Contact the Citizen's Advice Bureau to give a presentation to the trainees on "credit and debt".

TASK 5

1 Make arrangements to visit any large bank or Building Society head office to discover all the services provided for customers.

2 A project on "Money", its history and development. Use could be made of many educational films, e.g. the German experiences of hyperinflation.

Names

TRAINEE .....

SUPERVISOR .....

TUTOR ....

Times

Please fill in the table below. This will show the time you spend on completing this project. The first column has been filled in as an example. Make another table if you need more space.

DATE	21/1/83				
START	9·30				
FINISH	12·30				
TIME SPENT	3 hours				

BACKGROUND

Once the Company's goods have been sold at the right price it is essential that invoices and statements are correctly calculated and sent to customers without delay, so that the Company's "life-blood" — money — is received as quickly as possible. Slow payers must be reminded that the Company is not a charitable institution, but it must be done in such a way that customers are not offended and lost. New and old customers must be investigated to make sure that they are able to pay for the goods and are not about to go bankrupt. These tasks are as important as producing the goods themselves. It is no use producing well-made articles, at competitive prices, if the firm does not get paid! The Sales Accounts section, therefore, has a very important part to play in any company.

SITUATION

Designed for a YTS trainee working in the Sales Accounts section of a medium to large sized company who is required to be familiar with the accountancy procedures and management of debtors.

PURPOSES

Doing this project will enable you to learn more about working in the Sales Accounts section of a company. It will also help you to develop your CORE SKILLS in number, communication, problem-solving, and practical activities. Developing these skills will make it easier for you to adapt to changes in your job, and to retrain when the need arises.

The tasks you are asked to do are outlined below, together with the most important core skills that they contain. When you have finished each task, ask your supervisor to tell you how well he/she thought you did in the task, and record this on the Assessment Form near the back of this project. This record will be needed to complete your certificate at the end of your YTS year.

The project should help you to:

Task	Core skills	
1. Understand the uses of invoices, statements and credit notes	Find out information by speaking to other people.	6.1
	Find out information from written sources.	6.2
	Provide information in writing and by means of tables and diagrams.	7.3
2. Use a sales accounts file.	Interpret numerical data or symbols in written or printed form.	2.1
Deal with customers whose accounts are overdue.	Plan how to communicate for a particular purpose.	9.5
	Converse with customers in order to maintain an appropriate relationship.	8.10
3. Deal with invoices. Understand what happens to the company's products when they are sold.	Work out numerical information.	1.2
	Find out information from written sources.	6.2
	Provide information in writing, and by means of tables and diagrams.	7.3
4. Find out about debts owed to the company.	Work out numerical information.	1.2
5 & 6. Prepare paying-in slips and deal with banks.	Find out information by observing.	6.3

ACTION PLAN

First, read carefully through this Action plan and "think through" each section in your own mind, until you are sure you understand what is required. When you have done this, check with your supervisor before you start, mentioning any problems which you think might call for extra training.

TASK 1

1 Now go to the Sales Accounts file and find out about the system being used to record and store the information.

2 When you are sure you fully understand the system, put yourself in the place of a new trainee, straight from school, who knows nothing about sales accounting and describe the system in a "hand-out" to be used as a training aid. Remember who your audience is and keep the language clear and simple. You will know all about the file, but the new person won't. Make use of a dummy invoice to help your explanation. Include at least the following information in your hand-out.

(i) An explanation of what an invoice is, using a dummy invoice to illustrate all the important information that must be included on every invoice.
(ii) An explanation, using a dummy, of the purpose of a statement, giving all the important information that it should contain.
(iii) An explanation of a credit note and at least three reasons why it might be issued.
(iv) An instruction to say who may use the file and why.
(v) A further instruction about security of information; some information contained in the file is likely to be seen by your company as confidential, since they do not want competitors to know their customers or the prices charged to different customers. In order to find out the information it will be necessary for you to discuss the matter with the most appropriate people in your office. Please bear in mind this security aspect when doing the rest of this project. It is better to refer to a customer as "Firm A" than to use its proper name. You could keep a "key" for your own purpose to identify the different customers.
(vi) When you have completed these tasks, try to suggest some ways in which the storage and retrieval of information might be improved. Don't be afraid to "stick your neck out" and suggest something drastically different. People can get so used to systems that they can't see obvious weaknesses in them and a fresh approach can work wonders. Even if you only make suggestions and have discussion on things that have already been thought of, and rejected, you'll learn why the present situation works as it does. Talk over your suggestions with your supervisor. There are many different methods that might be used for filing. Give both the advantages and disadvantages of the two systems — yours and the one the Company is using.

TASK 2

1 Use the Accounts file to find accounts that are more than 5 weeks overdue. Make a list of this information and then see your supervisor who will select some of the firms for your next task.

2 Your task is to converse with the appropriate persons in these firms, reminding them that their accounts are overdue.

Such discussions obviously call for great tact and will really develop your communication skills — on the one hand you want to get the person at the other end to send you the money, but, on the other hand, you must remember that this firm is a customer and that your Company would not like you to upset a customer and possibly lose future orders.

It will be useful to plan exactly how you will communicate with the customer and have a few "dummy runs" with your supervisor playing the part of the customer.

3. Now think back over what you have done and how you felt about doing it.

Your experiences could prove very valuable to other trainees who might be following you on a rotation plan. Ask your supervisor to arrange for you to give a short talk of about 5 minutes on your experiences and what you have learned from the telephone task. In planning how to communicate to your audience discuss at least the following points:

(i) Your feelings about ringing the customer. Were you nervous and tense, or relaxed and confident? Did your feelings change as you made more calls?
(ii) How did your feelings affect your performance?
(iii) Did you prepare any notes to help you speak? Were they of any use?
(iv) Did you actually say what you meant to say?
(v) What sort of responses did you get and how did you actually deal with them? Looking back, could you have dealt with them in a better way?
(vi) How did you open the conversation? Was it important?
(vii) How did you address the person?
(viii) What tone of voice did you use and why? Did you change your tone of voice throughout the exercise? If so, why?
(ix) Did you adopt the same approach to everyone, or did you vary your approach?
(x) Has the exercise done anything to improve your communication skills? If so, how?

4. Answer any questions your audience may have and discuss awkward and difficult conversations you have in other areas of life, like making a complaint to a shopkeeper about faulty goods, or returning bad food in a restaurant. Situations, in other words, in which you are right but might face resistance and have to use some stength of personality.

5. Finally, see if you can think of any other methods that your Company could use to encourage customers to pay their accounts on time and discuss these with your supervisor.

TASK 3

1. Suppose you have been asked by one of the Directors to find out for him the total amount of goods invoiced over the last 3 months. In order to do this you will have to work out the net figure by deducting the total amount of credit notes issued and debit notes sent to you by customers.

2. This Director also wishes to know how much was invoiced to countries overseas and the total amount sent to each country.

The information requested has to be presented in two ways.

(a) an easy-to-read presentation, giving the main facts only — this information could be provided by bar graph, pie chart or pictogram

(b) a more detailed table of figures presenting the total picture

3. Next, try to find out the reasons why these particular countries require your Company's products.

You'll be able to get some of this information by talking to people in the Company; some you can figure out by applying common sense; some you might best find in books about the countries with which you are dealing.

4. Present the information you have discovered about your firm's exports so that it could be presented in the Company magazine, or displayed on works notice boards.

TASK 4

Concern is being expressed at the amount of money owed to your Company and you have been asked to find and provide the following information in writing, diagrams and charts:

(i) the exact level of outstanding debt month by month over the last 6 months.
(ii) a suitable visual display on which to illustrate the differences and trends;
(iii) an explanation of the main reasons for the changes in the level of outstanding debt, e.g., seasonal factors influencing orders, changes in demand caused by recession, etc.

This information should be suitable for presentation to the Manager of the Sales Department.

TASK 5

You now have to follow through a most important task, that of analysing and paying into the bank all the monies received on one day.

You must therefore:

(i) go and find out all the various means that customers use to settle their debts with your Company, and make notes of these various methods of payment, giving all the advantages and disadvantages of each method.
(ii) find out exactly what happens to each payment, how it is recorded and how it is checked.
(iii) follow through the paying in process, going to the bank to see for yourself the procedures adopted.

TASK 6

By now you should be familiar with the processes of analysing and dealing with all incoming money. Now plan and devise a wall chart to explain the procedures you have observed. The information provided by this chart could be displayed in the Accounts Office so that those people unfamiliar with the system will easily be able to follow the procedures. Remember that the chart is meant to catch the eye and must be easy to follow, so you need to consider carefully how to set out and present the information.

TRAINEE REVIEW

PLEASE COMPLETE THIS FORM IN AS MUCH DETAIL AS POSSIBLE AND DISCUSS IT WITH YOUR SUPERVISOR AND TUTOR

1. What did you think of this project? Was it easy or hard, interesting or boring?

2. What did you learn? (Look back at the list of Purposes to see what you were supposed to learn.)

3. Did you learn anything which was not on the list of Purposes?

4. Did you need help with any particular part of the project?
   What kind of help did you get?

5. How do you think you could use what you learned in another job, or outside work?

6. Has this project helped you decide whether you need further training in certain areas?

SUPERVISOR REVIEW

Please refer to Supervisor's Notes.

Please read the questions included under Trainee Review.

Please complete the Assessment Form and disuss your assessment with the trainee before initialling it to show that you both agree with the assessment.

COMMENTS:

ASSESSMENT
explanatory notes

In completing this W.B.P. the trainee has the opportunity to demonstrate competence in the core skills listed on the attached form.

The first two columns list the WBP tasks and core skills which occur within them.

You are asked to assess the trainee's competence in these core skills according to the amount of support from you that the trainee needed, for example:

1. If a trainee is asked to "find information from written sources" and you provide the trainee with all the sources of that information, together with telling the trainee where to look in any particular sources, then that trainee is obviously being given much more support in finding that information than a trainee who identifies the sources and extracts correct information unaided.

2. If a trainee is asked to undertake a task which involves "noticing the needs of customers or clients", and needs considerable prompting to approach a customer, then that trainee is obviously being given more support than a trainee who takes the initiative in approaching the customer.

To be regarded as fully competent in the core skills, the trainee should need to be offered no more support than you would normally give to any experienced worker.

Most of the time job competence and core skills competence are likely to be the same, but sometimes this may not be so. For instance, a trainee involved in machining a particular component may be competent so far as planning the work is concerned (a core skill) but may not have reached experienced worker speeds (an occupational skill).

Please tick the appropriate box and initial in the space provided, after you have discussed your assessment with the trainee and agreed any further training required.

ASSESSMENT FORM

PROJECT TITLE SALES ACCOUNTS FILE WBP NO DATE

TRAINEE'S NAME SUPERVISOR'S NAME

WBP TASK NO	CORE SKILLS ASSESSED	NEEDED A LOT OF ASSISTANCE	NEEDED SOME ASSISTANCE	LITTLE OR NO ASSISTANCE		COMMENTS: INCLUDING NO OPPORTUNITY	AGREED INITIALS	
				NEEDS MORE PRACTICE	COMPETENT		TRAINEE	SUPERVISOR
1	Find out information by speaking to other people. (6.1)							
1.3	Provide information in writing and by means of tables and diagrams. (7.3)							
2	Interpret numerical date or symbols in written or printed form. (2.1)							
	Plan how to communicate for a particular purpose. (9.5)							
	Converse with customers in order to maintain an appropriate relationship. (8.10)							
3.4	Work out numerical information. (1.2)							
3	Find out information from written sources. (6.2)							
5.6	Find out information by observing (6.3)							